

# The Mint Master

## Utah Numismatic Society

### Presidents Message

June 2018

Volume 65, Issue 6

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I hope that everyone had a good time at our “Birthday Party” last month. I want to thank Bruce Griggs for the FUN coins and paper money that was given out to all for birthday gifts. Also, thanks to Collin & Sheri Cagle for getting the cakes for all to enjoy. We voted on our 2018 club medal and as always Don Swain did a great job in orchestrating the voting and selecting this years medal. A special congratulation to Klaus Gurgel for his rendition of ‘Cove Fort’ which was chosen. You can see the details and rendition of the metal in this Mint Master.

The youth in the club always look forward to our June meeting. Phil Clark always goes way beyond the call of duty to put together a great meeting for our youth and this year should be no exception. Make sure you tell your Scout leaders to bring their Packs or troops to this years meeting and they will have the time of their lives. Members also, bring your kids and grand kids to our meeting this month for a special treat.



Larry Nielsen  
UNS President

**NEXT  
MEETING  
7PM  
TUESDAY**

***YOUTH  
NIGHT***

#### June's Agenda

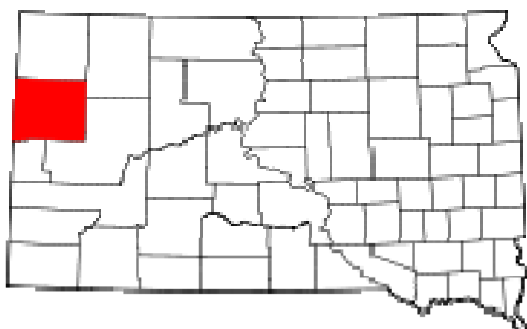
- ♦ Greetings  
Larry Nielsen
- ♦ Mini Exhibit  
Larry Nielsen
- ♦ New & Views  
Ralph Muller
- ♦ Coin Quiz  
James & Michael Strasser
- ♦ Refreshments  
Sherry Gunderson  
Jan Reninger



## Arpan Store - South Dakota Token

**Doug Nyholm**

At the early age of 6 years old in 1958 I moved with my family to Arpan South Dakota from Oakland, California. Quite a culture change but for a 6 year old it was just another adventure. My parents had a lot of family in western South Dakota and they purchased the country store in Arpan. It was the only business in town which really wasn't even a town but just a rural community. If anyone reading this knows where Arpan is I would be very surprised. It was located on a gravel road 7 miles off the main blacktop highway 212 west of Belle Fourche where I later moved to. This is where my coin collecting hobby got started as I was able to search the cash register daily for anything old or unusual. In this area we also took in many Morgan and Peace silver dollars and clad coinage had not even been thought of yet. We would take roll after roll of Morgan dollars to the bank for face value deposit. I wish I knew what to look for then but my interest was relegated to Lin-

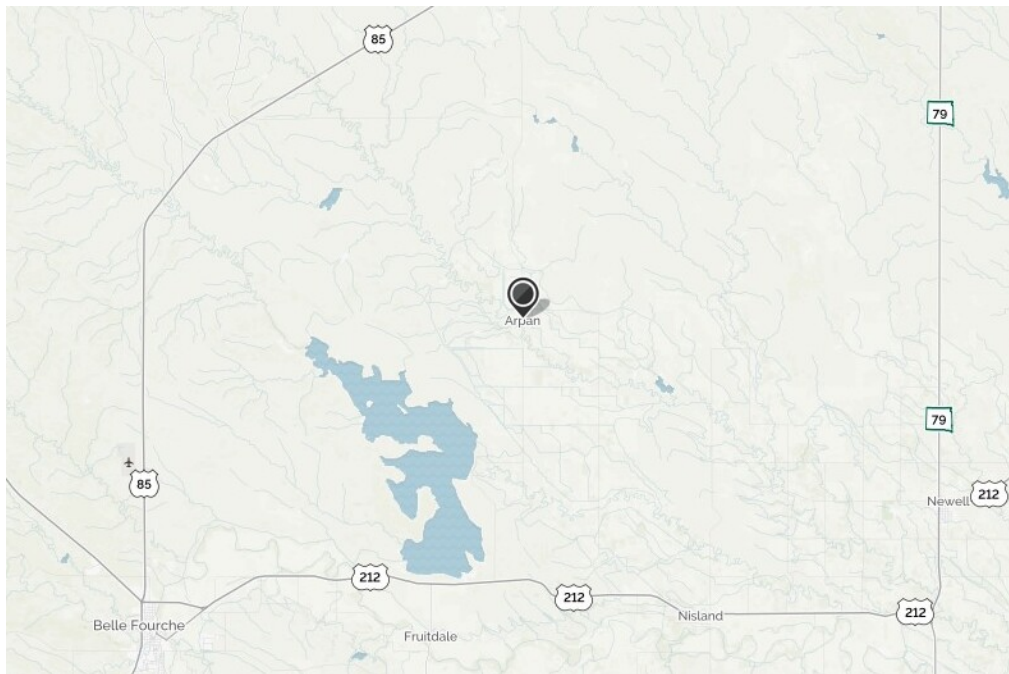


coln and Indian cents, the Indians were scarce but occasionally one would come through.

At some time some-

where in the store my mother found probably at least 10 rolls of old tokens which she gave me. I had no idea of what they were but for a kid they were very cool to play banker with. I only have vague memories of what they looked like but do remember that they were stamped with "Arpan Store" and were of various sizes and shapes. Unfortunately during the following years my parents sold the store and I lost interest in those odd tokens and have no idea whatever happened to them. I cringe to think that their most likely location today is somewhere at the bottom of a landfill. This is probably the fate of many such tokens used during the late 19th century and





early 20th centuries. During my occasional trips as an adult back to South Dakota to visit friends and relatives I often searched the local second-hand and antique shops in the area searching for an old Arpan Store token to no avail. I have never even heard of one or seen one on EBay or anywhere else.

Then several weeks ago my cousin, Rose Mary,

who also grew up in the area but now lives in Littleton Colorado called me with the news that she was looking for some old pennies for her grand-daughter and found a token which said Arpan Store! She described it as square and made of aluminum with the inscription of Arpan Store, Arpan S.D. My excitement was overwhelming when she said she would put it in the mail for me.

Next I wanted to find out just how scarce a token from the Arpan Store was, after all, in years of searching I had never found one. They say everything can be found on the internet but after searching for various items regarding coins and now looking for information about Arpan, the Arpan Store, and for that matter anything relating to Arpan, that statement is simply not true. There is a vast amount of information available in the internet but certainly that are gaps in a lot of areas. I spoke to Bob Campbell at our last meeting and he directed me to a token site where I did find the existence of a couple of known tokens including the one now in my possession. This site 'tokencatalog.com' is a great site and if one is searching for tokens give it a look.





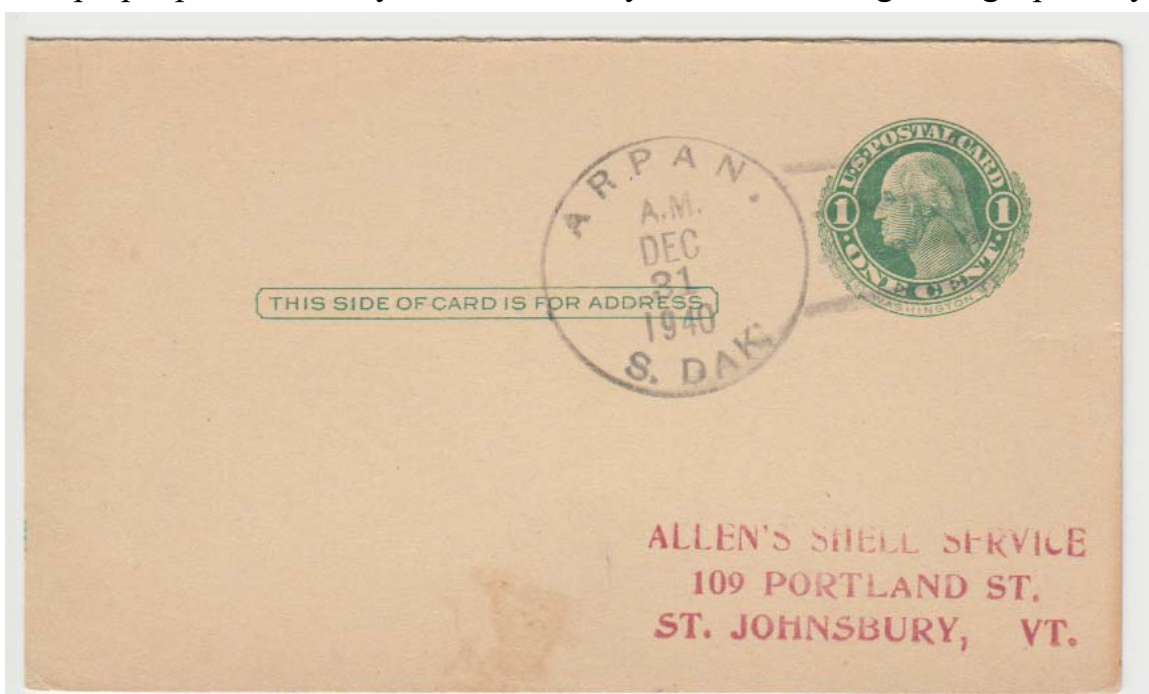
It has a picture of one other Arpan token, a 5 cent round piece but also lists other tokens from Arpan which may exist in the other denominations of 1 cent, 50 cent and \$1\$. The 25 cent token is also listed as a round token but none are pictured. So, my discovery piece is a great token but not unique although it is in much higher condition than the other 25 cent square token pictured on the tokencatalog.com web site.



Now my search was on, what else could I find out about Arpan and its history? Arpan at one time did have a U.S. Post Office which operated from 1909-1940. I believe that this post office, at least for a time, operated out of the same building that the Arpan Store operated from and which I lived.

I amazingly was able to acquire a penny postcard which had an Arpan postmark from Arpan on EBay. The post office closed in 1940 and the postmark was dated December 31, 1940 and mailed to Allen's Shell Service in Vermont. I suspect that this was done by someone in Arpan to create a piece of history from the post office which was to cease operations the next day. What are the odds of finding this for sale on EBay!

I was next looking for any pictures of the store, Arpan, or anything related. This turned out to be much more difficult. I lived there for years as a child but back in the late 50's or early 60's there was no such thing as selfies, digital pictures or even anyone who took pictures anywhere near the number of snaps people take today. I read recently that the child growing up today takes 27,000 pictures by the time they are 30 years old. I find this almost hard to believe but you see people taking pictures everywhere and constantly in public now days. I was able to find a couple of pictures of what I remember to be the





store and possibly the school I attended, which has since been torn down. I remember it was a one room rural school, my teacher was Mrs. Dollburg and when I started grades 1 thru 8 had a total of 7 students. Makes me sound like I am 150 years old and grew up with Laura Ingals Wilder on Little House on the Prairie doesn't it.

Maybe this is all very boring to you but as a coin collector and history buff finding a token from the rural store where I grew up in brings back many fond memories and is exciting to hold of piece of my own history in my hands. I now wish I had kept or knew where those other 10 rolls of various Arpan Store tokens disappeared to.



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1857-O Liberty Head Double Eagle.  
MS-60 (PCGS).



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1861-S Liberty Head Double Eagle.  
A.C. Paquet Reverse. AU-53 (PCGS). CAC.



1863 Liberty Head Double Eagle.  
MS-60 (PCGS).



1866-S Liberty Head Double Eagle. No Motto.  
EF-45 (PCGS). CAC.



1866-S Liberty Head Double Eagle.  
Motto. MS-61 (PCGS).



1868-S Liberty Head Double Eagle.  
MS-62 (PCGS).



1871-CC Liberty Head Double Eagle.  
EF-45 (PCGS).



1873-CC Liberty Head Double Eagle.  
AU-58 (PCGS). CAC.



1873-S Liberty Head Double Eagle.  
Open 3. MS-62 (PCGS).



1879-O Liberty Head Double Eagle.  
EF-45 (PCGS).

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## Allan Schein to receive the Third Place “Heath Literary Award” from The American Numismatic Association

**From:** Barbara Gregory  
**Sent:** Tuesday, May 29, 2018 12:06 PM  
**To:** Allan Schein  
**Subject:** Congratulations!

Dear Allan:

It is with great pleasure that I inform you that your article, “The Identity of Pratt’s Indian,” which appeared in the November 2017 volume of THE NUMISMATIST, has been selected by a panel of judges to receive the 2018 third-place Heath Literary Award. The award includes an engraved bronze medal and a certificate.

The award will be presented during the ANA World’s Fair of Money in Philadelphia at the ANA Member and Awards Celebration on Thursday, August 16, beginning at 3 p.m. in Room 126A of the Pennsylvania Convention Center.

If you do not plan to attend the convention, you may name someone to accept the award for you, or your award can be mailed to you following the close of the convention.

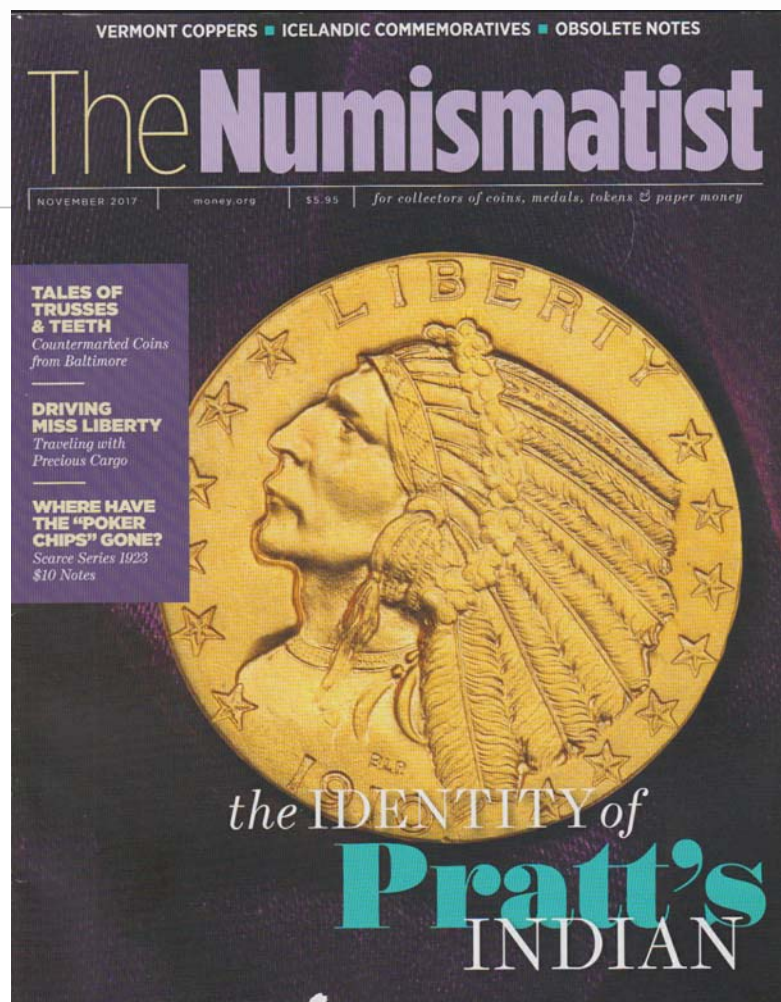
Congratulations! I look forward to hearing from you. Please feel free to contact me if you have any questions.

Regards,

Barbara

Barbara J. Gregory  
Editor-in-Chief  
THE NUMISMATIST

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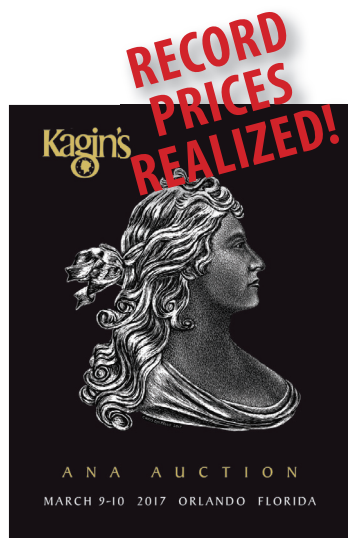
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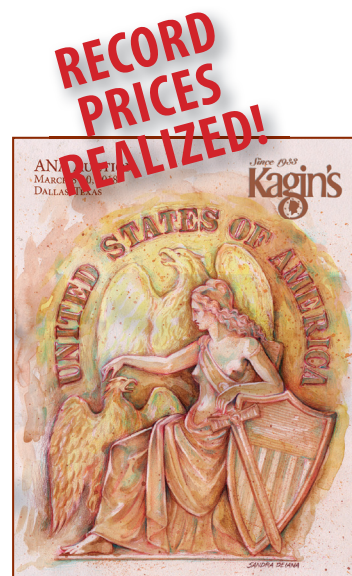
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# Military Payment Certificates

## A Brief Introduction to MPC

Doug Nyholm

MPC is different than all other types of Federal paper currency in several different aspects. First, they were only intended for circulation outside the United States. Second, they were issued by the Department of Defense and not by the Treasury Department or the Federal Reserve System. Third, they were printed using regular printing processes and not by the intaglio process used on our circulating currency. Fourth, they were printed using fluorescent inks that glow under ultraviolet light. Finally, all issues and series of MPC have been retired and none have any remaining face value.



The purpose of MPC was for use by the U.S. military personal stationed abroad where local economies were weak or unstable. A similar example of use of our currency did occur with regular U.S. currency during WWII and prior to the initial issuance of MPC that involved the Hawaii overprinted notes and the orange seal Silver Certificates that were used in North Africa. These were issued with the intention that if foreign interests or nations were to



override the U.S. bases or territories and capture large amounts of U.S. currency it could be invalidated by a simple order since it was easily identifiable.



MPC had a similar option which was often actually used. The MPC was used exclusively to meet payroll for U.S. military personal and stipulated that it could only be used on base. Of course black markets developed and to combat the extensive use of MPC entering these black markets it would randomly and without notice be recalled.

It a way it was similar to the devaluation of individual European countries and their currencies during the implementation of the Euro several years ago. There was a period of time to exchange the old currency for the new Euro's at face value. After a time it could still be exchanged but at a lesser value and eventually all face value disappeared and it is not worth only collector interest and value.





The MPC exchange was handled much more abruptly. It occurred on a single day which was referred to as “C-Day.” If one was in possession of MPC which was to be devalued it was required that it be completely exchanged on that day only as any un-exchanged or scrip that was not redeemed would be worthless the following day. Initially there were individuals who were caught unaware and most assuredly they didn’t make that mistake again. This is one aspect which has tended to make much of the issued MPC scarce. Military personally didn’t want their paychecks to become worthless and the vast majority of it was redeemed. There were allowances made for extreme cases one of which involved war widows to exchange MPC at a later date but these exceptions were rare.

MPC was issued beginning in 1946 and continued until 1973. There were 13 different series issued and two additional series issued in 1969 and 1970 which were never placed into circulation. The first issues were referred to as ‘Series 461’ which indicated that it was series #1 in 1946, thus 46-1 or series 461.

All 13 series contained the following denominations -

- ◆ 5 Cents
- ◆ 10 Cents
- ◆ 25 Cents
- ◆ 50 Cents
- ◆ \$1
- ◆ \$5
- ◆ \$10



The final three series added a \$20 denomination.

Serial numbers on MPC consist of an 8-digit number preceded and followed by an alpha character. The exception to this are notes that do not have a following letter which are referred to as replacement notes. Similar to our regular currency (\*) or star notes. All replacement MPC issues are scarce to very rare and in high demand by collectors. Many command prices well into the thousands of dollars and a few are virtually uncollectable due to their rarity.

If one does wish to undertake a collection of MPC a fairly complete and representative collection can be ac-



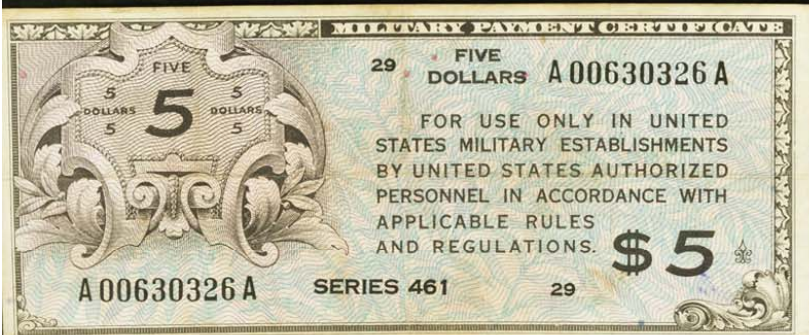


completed for a reasonable amount of money. A complete set by denomination and series of issued pieces is technically possible but could easily go into 5 digits.

As with any collection of coins or currency there are many more details and information regarding MPC that what I have included here. Books are available but not plentiful. I would recommend one authored by Carlson Chamblis which was printed in 2012 and still fairly current and informative. Also searching auction archives can be very helpful. If you want to delve into something a bit different give MPC a try.







## A Concise Catalog of U.S. Military Payment Certificates



Carlson R. Chambliss



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Ex: Cleneay-Atwater-Eliasberg



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MS65 NGC  
Ex: Colonel Green-Kern



1776 EG FECIT Continental Dollar  
CURRENCY, Pewter, Newman 3-D  
MS67 NGC  
Ex: Brand-Boyd-Ford



1794 Flowing Hair Dollar  
B-1, BB-1  
XF40 PCGS. CAC



1796 No Stars Quarter Eagle  
BD-2, MS61 PCGS. CAC



1798 Large Eagle Five Dollar  
Large 8, 13 Stars Reverse, BD-4  
MS64 NGC. CAC



1870 Twenty Dollar  
PR65 Ultra Cameo NGC. CAC

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# Coin Quiz

Test your Knowledge about Proof Coinage

1. The first regular issue coin to be known and graded as a proof was struck in what year?
  - A) 1817
  - B) 1804
  - C) 1836
  - D) 1858
2. Official records concerning Proof coin mintage began being kept in what year?
  - A) 1836
  - B) 1858
  - C) 1909
  - D) 1936
3. Proof and/or Specimen coins have been struck at all 8 U.S. Mints except?
  - A) Dahlonega
  - B) Charlotte
  - C) New Orleans
  - D) West Point
4. In order to properly bring up the details, the 1907 Extra High Relief \$20 St. Gaudens coin was struck how many times?
  - A) 2
  - B) 3
  - C) 7
  - D) 13
5. What U.S. coinage series has no known Proof Coins?
  - A) Coronet Large Cents
  - B) Standing Liberty Quarters
  - C) Two Cent Coins
  - D) Twenty Cent Coins



# ***OBSOLETE PAPER MONEY***

*A Guide With Prices*

*Don Kelly*



**New Book on Obsolete Paper Money**

**By Don C. Kelly**

**Publication Date May 22, 2018**

**Don C Kelly**

**PO Box 85 Oxford OH 45056**

**Phone: 513-312-4760 Email: [don@donckelly.com](mailto:don@donckelly.com)**



**NEBRASKA**

Territory: May 30, 1854

Statehood: March 1, 1867

Capital: Lincoln

Nickname: Cornhusker State

**LOCATION: ISSUER**

Bellevue: Fontanelle Bank of Bellevue

Brownville: Brownville Hotel Company

Nemaha Valley Bank

Dakota City: Bank of Dakota

De Soto: Bank of DeSoto

Corn Exchange Bank

Waubek Bank

Western Land and Exchange Co

Florence: Bank of Florence

Lincoln: Treasurer of the City of Lincoln

Nebraska City: Platte Valley Bank

Nemaha City: C. E. L. Holmes

Omaha City: Bank of Nebraska

Brownville Bank and Land Co

City of Omaha

Nebraska Land &amp; Banking Co

Omaha and Chicago Bank

Omaha City Bank and Land Co

Western Exchange Fire and

Marine Insurance Co

Western Exchange &amp; Land Co

Tekamah: Bank of Tekama

**BELLEVUE****Fontanelle Bank of Bellevue**

Notes with cut- or punch-cancels sell at 1/3 to 1/2 the values shown here.

NE30-05. \$1. Cowboy ropes steer.



Very Good \$125 Very Fine \$250 Proof \$750

NE30-10. \$2. Hunter downs buck.



Very Good \$150 Very Fine \$350 Proof \$1000

NE30-15. \$3. Indians survey harbor. Buchanan.



Very Good \$150 Very Fine \$350 Proof \$1000

NE30-25. \$5. Chief "Red Jacket".



Very Good \$150 Very Fine \$350 Proof \$1000

NE30-30. \$10. Cattle in stream.



Very Good \$200 Very Fine \$350 Proof \$1000

**BROWNVILLE****Brownville Hotel Company**

NE40-05. \$1. Patriotic eagle with flag.



Very Good \$1000 Very Fine \$1500

NE40-10. \$2. Female riding deer.

Very Good \$1000 Very Fine \$1500

NE40-25. \$5. Milkmaid tends cattle.

Very Good \$1000 Very Fine \$1500

**Nemaha Valley Bank**

NE45-03. \$1. Indian family and canoe at right.



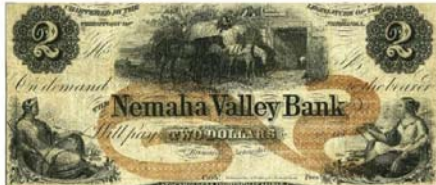
Very Good \$1000 Very Fine \$1500

NE45-05. \$1. Declaration of Independence.



Very Good \$100 Very Fine \$200

NE45-10. \$2. Hay reaches the barn. Lazy "2".



Very Good \$1000 Very Fine \$1500

NE45-12. \$2. Citizens wave. Indians hunt.



Very Good \$100 Very Fine \$200

NE45-15. \$3. Gathering at trough. Fillmore right.



Very Fine \$3000 Proof \$2500

NE45-25. \$5. Our first five Presidents.



Very Good \$125 Very Fine \$250

NE45-30. \$10. Runaway horse. Fillmore right.



Very Good \$125 Very Fine \$250

**DAKOTA CITY****Bank of Dakota**

NE55-05. \$1. Indians survey harbor below.



Very Fine \$1000 New \$1250

NE55-10. \$2. Indians watch passing train.



Very Fine \$1250 New \$2000



# UNS MEDAL—2018



## HISTORIC COVE FORT SESQUICENTENNIAL COIN, 1867-2017

To highlight/commemorate the establishment of the following:

A peaceful oasis for pioneer travelers in central Utah – selected by President Brigham Young. He “called” Ira Hinckley to construct Cove Fort in 1867.

A safe haven for the overland stagecoach, US Mail system and the important Telegraph communication lines.

A significant historic geographic point in establishing the Mormon Corridor.

The only intact pioneer fort established in Utah’s pioneer era utilizing local volcanic rock materials.

A LDS missionary tool for teaching the Gospel of Jesus Christ.

An important contemporary traffic point along the US Interstate Highway system.

A family-friendly gathering place which attracts c. 80,000 visitors during the year.

A pioneer celebration during the famous **Cove Fort Days** in the first week of August with family-oriented entertainment and ample free food for visitors.

The above are a few important highlights which make Cove Fort a unique place in Utah’s historic cultural landscape and would warrant the issuance of a commemorative coin. The proposed is respectfully submitted by Klaus D. Gurgel, a member of UNS, and an enthusiastic collector of UNS coins.

Klaus D. Gurgel

Adjunct Geography Professor of Weber State University

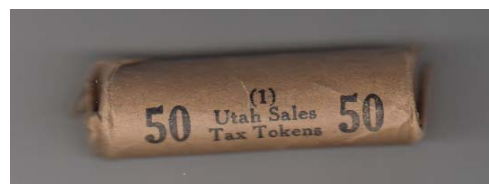
## Updates Regarding Sales Tax Collecting

It is easy to locate hundreds of Sales Tax tokens on the internet, especially EBay. The prices vary widely from high to low for the same piece and there are singles and large groupings. When I first wrote this article I had acquired tokens from all 12 states which issued them. I read on the internet about how they were originally distributed, mainly in boxes and rolls but had only ever seen a single roll offered for sale which I had purchased.

I went on a quest to attempt to locate and acquire additional rolls and or boxes and after almost two years was able to locate several rolls and a single box. I also bid on a box of Missouri tokens which I was the underbidder on EBay. Locating original packaging is very difficult as with coins and currency, virtually everything has been broken up over the years, but what I did locate was interesting as they are pictured below.

One of the more interesting items was a roll of Arizona 5 mil tax tokens. They are brass and all BU but the interesting item was that the roll was originally stamped as Mississippi tokens, then over-stamped to obliterate Mississippi then stamped with 5 mil Arizona. I also acquire an original box of Utah Tokens very similar to the Missouri box shown later in the article. This indicates that probably most of these state tokens were manufactured by the same company who probably supplied a majority to both State Tax token issuers but most likely other tokens of the era.

Below are pictures of what I have acquired over a 2 year period of serious searching.





# STATE SALES TAX TOKENS

By Douglas Nyholm

Many of you may be familiar with the state issued sales tax tokens. These are relatively common and can occasional be found in dealers junk boxes for a dollar or less. A quick check of EBay also shows literally hundreds of these tokens from most issuing states for sale. So, what exactly are these strange little tokens? There are many different types of tax tokens. Many were produced locally by city, county or even by individual businesses in almost every state of the union. I will address only those tokens which were issued by state authority which consisted of 12 different states as listed below.

- ♦ Alabama
- ♦ Arizona
- ♦ Colorado
- ♦ Illinois
- ♦ Kansas
- ♦ Louisiana
- ♦ Mississippi
- ♦ Missouri
- ♦ New Mexico
- ♦ Oklahoma
- ♦ Utah
- ♦ Washington



One of the first questions commonly asked is, what exactly are these tokens, how were they used, and did they actually circulate? Also, since none of them are dated what are the years that they were in use?

There have been taxes in America almost as long as America has existed. The first general sales tax was instituted in 1821 in Pennsylvania for dealers of imported goods. A general sales tax was first proposed in America in 1862 by the Union attempting to raise funds to finance the Civil War. This bill at the time was defeated. The next time a sales tax raised its head was post World War I during the years 1918-23. At this time virtually every European country had adopted a sales tax. The first sales tax proposed in the United States was a 1% national tax in 1921. This failed nationally but West Virginia was successful in adopting a 1% sales tax that year. Nothing else occurred until 1933 when 11 states adopted sales taxes ranging up to 3%. By the end of the 1930's over 30 states had adopted a sales tax at least on a temporary basis, some for only a period of one year. However as with most taxes we encounter even today most of these became permanent.

Thus, enter the Sales Tax Tokens. During the depression many people found every cent important. Sales taxes ranged from 1% to 3% which actually caused a burden for many people in the financial strapped times. Many of these sales taxes applied to any amount of purchase therefore if someone made a purchase of 5c the only way to pay the tax was with a penny. This would cause the sale to become 6c amounting in a 20% tax. If in some cases the minimum amount of the purchase was limited to a larger amount the tax burden to the consumer would be eliminated but the merchant would then bear the tax based upon his total sales. All of those small purchases would



then be cumulative for the merchant and he would be stuck for the taxes not collected individually. Many merchants responded by producing their own fractional scrip to help offset the problem. In 1935 the sales tax tokens made their debut. Washington state was the first to issue the tokens on May 1, 1935 and immediately found themselves in court with the government with the legality of a state issuing their own currency. Illinois soon followed suit and on July 2 of that year placed round 1 ½ Mill tokens into circulation. Washington refused to back down against the federal government and the government countered by proposing to strike two



new coins in the denominations of 1/2c and 1/10 cent which would be issued in copper and aluminum respectively. The proposal never made it out of committee but can you imagine we almost had two new denominations of federal coinage! Other states noted that the government was not equipped to do battle with the states on this issue and began to issue their own tokens along with Washington and Illinois. New Mexico was next followed by Missouri in August of 1935, then Colorado on Sept. 1 and a precedent was established. Eventually 12 states issued tax tokens, and the next question, did



these tokens actually circulate, yes they did. They, however, even from the beginning, were never popular and in Illinois their use of tokens was effectively over by the middle of 1936. The use in most of the issuing states lingered on and the first state, Washington, which issued these tokens ended their use in April of 1951. Utah ended the use of its tokens in May of 1951 and finally Missouri ended productions of tokens in Dec. of 1954 however provisions allowing their use were not removed until 1961. Regardless of the official ending date, their widespread use did not proceed much beyond 1940 but there are sporadic mentions of their use in the early 1940's.

It is estimated that over 1 billion tax tokens were issued by these 12 states. Many were redeemed but hundreds of thousands have survived for collectors. There are well over 100 different types documented of which almost all are easily collectable for a minimal cost.



Each state has a story to tell regarding the tokens it issued and I will give some specific details on those used in Utah. Utah's first tax went into effect June 1 1933. The rates were split at ¾% and 1% which soon changed on August 1, 1933 to 2%. On March 17 of 1937 Governor Henry Blood approved the "Emergency Revenue Act of 1937" which allowed the use of tax tokens. As of July 1, 1937 tax tokens were issued in Utah making Utah the eleventh state to issue tokens. Distribution occurred via banks and at

Utah tax offices. An estimated 10 million tokens were placed into circulation immediately. The tokens were made available only to licensed vendors and sold in multiples of 200 packaged in rolls of 50. Initially the first tokens were in 1 and 5 mill denominations struck in aluminum. There were two distinct types, one side read "UTAH SALES TAX TOKEN" while the other side had two different statements, one read 'UTAH STATE TAX COMMISSION' while the other read "EMERGENCY RELIEF FUND." Initially the public was very much against the issuance and usage of the tokens and attempted to take action by demonstrating against them. Ultimately nothing came of this public outcry and the tokens continued to be used in circulation. Mintage estimates are at 30.2 million of the 1 mill and 5.3 million of the 5 mill which were struck between 1937 and 1942. World War II caused the demand for aluminum to be diverted to the





war effort causing Utah to switch to plastic tokens in early 1942. Plastic tokens were manufactured in green 1 mill, orange 5 mill, and gray 2 mill denominations. During the remainder of the decade 20.4 million 1 mill, 32.3 million 2 mill and 13.2 million 5 mill tokens were produced and issued. There are actually many color variations in the Utah tokens due to lax manufacturing processes with poor quality control. The last purchase by the state of Utah of tokens was on November of 1950 and the tax token system officially ended on May 4, 1951. There was never popular support for the program and the public applauded its end. Utah actually had an official program to redeem the tokens and a small number of 1.4 million 1 mill, 2.2 million 2 mill and 1.4 million 5 mill tokens were redeemed and destroyed. This leaves many millions outstanding of which a significant number were disposed of as trash with a large number of remaining tokens available for collectors.

Collecting state tokens can be interesting as they came in various shapes and sizes as well as denominations. There are many designs and varieties as well as 'so called' patterns which make it almost impossible to put together a complete set. It is akin for a collector to assemble a complete set of obsolete currency.

Additionally these tokens were made in brass, aluminum, plastic of many colors, paper and fiber. There were also brass plated copper tokens and reportedly specimen striking's in gold and silver which have been reported for the state of Washington and a 14k gold specimen from the state of Missouri. Tokens came in multiple denominations usually expressed in Mills. 1 mill was equal to 1/10 of a cent. Some tokens such as a Washington piece stated "Tax on purchase of 10 cents or less."

Some of the known denominations are listed below:

Getting back to the different materials, the plastics have several interesting characteristics. All state issued plastic tokens are the same except for the name of the issuing state. Only Alabama issued a plastic token

- ♦ 1 Mil
- ♦ 1 ½ Mills
- ♦ 2 Mills
- ♦ 5 Mills
- ♦ 1/5 Cent
- ♦ On 10c or less
- ♦ 3% Token
- ♦ On 14c or less
- ♦ 1 Token
- ♦ 1 Sales Tax Token

#



with different obverse and reverse dies. Metal tokens were issued first from 1935-43 and plastics began in 1943. One item to note is that the zinc tokens suffered from the same problems as 1943 War cents which was that they easily corroded and actually looked grimy.

The sizes of all sales tax tokens varied but the majority were 22-23 millimeter. Most came with a center punch of various designs, usually round, square, triangular, or a cross. Sizes of these punches also varied. A list of the 12 states and the materials they used are shown below:



♦ Alabama	Aluminum / Brass / Zinc / Fiber / Plastic
♦ Arizona	Copper / Aluminum / Zinc / Brass
♦ Colorado	Aluminum / Fiber / Plastic
♦ Illinois	Aluminum
♦ Kansas	Aluminum / Zinc
♦ Louisiana	Aluminum / Brass
♦ Mississippi	Aluminum / Brass / Fiber / Plastic
♦ Missouri	Cardboard / Zinc / Plastic
♦ New Mexico	Aluminum / Copper / Fiber / Plastic
♦ Oklahoma	Aluminum / Brass / Fiber / Cardboard
♦ Utah	Aluminum / Plastic
♦ Washington	Aluminum / Paper / Fiber / Plastic

As can be imagined with all these different types, shapes, sizes, and materials, collecting these tokens can be both challenging and interesting. Fortunately virtually nothing is a budget buster. Actually I find it kind of refreshing to be able to collect something which can be purchased for pocket change. It reminds me of my childhood collecting endeavors.

A couple of additional collector notes include the original distribution methods. These tokens were transferred by rolls in the same manner as coins. They were shipped in these rolls which were plain but marked with the type of contents and state. Virtually all of these rolls have been broken up or else held in oldtime collections and rarely do they appear in the marketplace. Sometimes the empty rolls are sold but these are almost as rare as the intact rolls themselves. The plastic tokens are very common and as stated come in a multitude of colors. They were sometimes distributed in cardboard boxes of 500 tokens and these are also quite scarce. One of the common problems with plastic tokens was warping. This most likely was caused by heat and poor quality plastic. Obviously for collector concerns these warped tokens are worth much less than perfect examples.

I hope this information has helped you understand Sales Tax Tokens and next time you spot one of these you will know what they are and how they were used. If you find these tokens interesting a simple set would be to acquire a token from each of the 12 states. Even being a bit picky you should be able to accomplish this for only about \$10. Good luck.







## GLEN BECKSTEAD COLLECTABLES

**Visit My Table At Local Coin Shows**  
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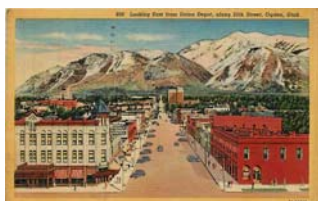


# Got Stamps?



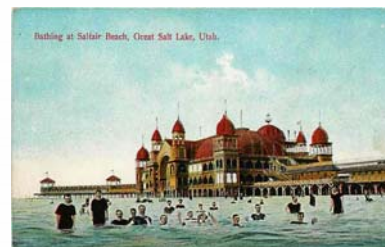
## Old letters – Old postcards?

Do you have an old collection or accumulation of stuff that you don't know what to do with? ***I can help!*** Call me to discuss what items you have. Whether you just want to know what the value is or if you want to sell them. We can discuss what options you have to dispose of your items or I can give you a free verbal appraisal based on the current market value. Either way you will know what you have and can then make intelligent decisions as to what to do with it. Give me a call. It will be worth your time.



**Dave Blackhurst**

801-580-9534



## Editors Message

**Doug Nyholm**

### DO WE NEED TO ADD MORE GRADES?

I recently read something from a collector who stated that we should come up with the additional grades of AU-61 and AU-62. Granted, the grade of MS-61 generally doesn't indicate a great looking coin but AU should and does indicate visible evidence or circulation, or in the least some sort of mishandling no matter how slight.

Now if you receive a 2018 dated coin in change from a merchant, even if it looks like it was just cracked out of a roll, does that mean that it is a circulated coin worthy of only an AU grade? In my opinion, "of course not!" Even if it has changed hands a dozen times it could and very likely does look brand new or uncirculated. Especially if it is other than a copper cent, and even then it possibly could have 100% full mint luster and show no evidence of circulation.

So, these new coins you receive in change are and should be considered uncirculated even if you technically received them in change.

The criteria for grades should not be where the coin came from but what the actual and technical appearance is.

We definitely do not need additional AU grade or for that matter any additional grades. Some would say we have too many grades now if you take into consideration all the uncirculated grades, the plus and minus designations, then there are the cameo, ultra cameo, first strike, second strike or third strike marketing policies. Just look at your coin and grade it

Anyone want to purchase my 1971 Ike dollar which I grade as AU-61 Obverse / MS-62 Reverse. It's priced to sell at \$1.02! Thank heavens split grades have virtually disappeared.



Your Editor

Doug Nyholm



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## PRIZES FOR JUNE

## Promptness Prize - Kennedy & SAC Dollar Set

## Junior Prize - 1992 Olympic Half Dollar

**Member Prize - 1964 D Kennedy Half slab**

## The Buy of the Month

## MISC. Silver denominations

- 1-Silver \$ Morgan
- 2- 2007 \$ set
- 3- 1982 ½ \$ Wash. Comm. Pf.
- 4- 2007 \$ set
- 5- 1977 Year set is plastic holder
- 6- Morgan Silver \$ (DBLset)
- 7- State Quarter set
- 8- 1992 Oly. w/ Sil. \$ set
- 9- American coins set w/sil
- 10- Canadian sil. dime
- 11- 1937 Buffalo nickel
- 12- 1935 S Washington quarter
- 13- 1959 D Washington quarter
- 14- 1923 Peace \$
- 15- 1922 and 1923 PEACE \$ (DBLset)
- 16- Kennedy's Silver ½'s (DBLset)
- 17- 1897-1902-1907- Indian pennies
- 18- Franklin's Silver ½'s (DBLset)
- 19- 1986 2-coin set w/sil. \$ (StatofLiberty)
- 20- 2007 \$ set w/proof
- 21- donation prizes



# The Prizes!!!!



# UTAH NUMISMATIC SOCIETY 2018 SCHEDULE OF ACTIVITIES AND EVENTS

## June

Youth Night

## July

UNS Picnic

## August

Speaker—TBA

## September

Club Auction

## October

Upcoming Coin Show

Exhibit Tips

## November

Elections

Show & Tell

## December

UNS Christmas

Dinner



# 2018 OFFICERS & BOARD

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(Mint Master Assistant Editor)

LaVar Burton	801-255-1629
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Eliza Finnegan	Jr. Member



**Hospitality** Richard Blaylock & Lamar Kemp



## Young Numismatists

## Phil Clark

### **IS THERE A DIFFERENCE BETWEEN COUNTERFEITING AND DOCTORING? HOW SHOULD “COIN DOCTORING” BE HANDLED BY THE NUMISMATIC COMMUNITY?**

In a front page article appearing in the May 28, 2018 edition of Coin World, William Gibbs discusses the discovery of a very significant example of “coin doctoring” recently discovered and reported by PCGS. The colonial coin rarity was received by PCGS earlier this year for grading and encapsulation and caused a great stir of excitement that another new 1792 Washington Large Eagle “cent” existed. At the time of submission, it is estimated that only about a half a dozen examples were known and half of those were damaged in some way. The condition of the submitted coin, with no apparent damage, was an exciting discovery until careful examination revealed it was an altered, doctored is a better descriptor, of an already known example. See the pictures below.



**Before and after: The images show the same 1792 Washington, Eagle “cent.” The holed version is how it appeared in several 2013 auctions, with the unholed and darker version being its current appearance after having been altered by a “coin doctor.”**

*Images provided by Professional Coin Grading Service.*

As described by Mike Sherman of PCGS, the coin doctoring was nothing short of phenomenal. PCGS founder David Hall noted it was easily “one of the most deceptive and clever alterations I’ve ever seen. The quality of the work was so good, it’s scary! Had this one somehow slipped by, it could have easily brought \$30,000 or more.” For a coin that last sold at auction in the \$10,000 range, that’s a great return on an investment despite being illegal, immoral, and unethical. So how should we, the numismatic community deal with the scourge of coin doctoring?

Coin doctoring is basically an internal problem of the numismatic community and those who enable its continued existence should be considered and treated in the same way as counterfeiters. Those who employ the services of coin doctors and the doctors themselves should be excluded from participation in community activities. With respect to the numismatic community, the difference between counterfeiters and coin doctors as well as those who employ them is negligible since both intend to profit from their fraudulent, deceptive, and unethical behavior at the expense of the numismatic collecting community.

At some point in the near future, the numismatic community needs to develop an acceptable definition of coin doctoring. Development of this definition needs to be led by professional entities like ANA, ANACS, Coin World, NGC, PCGS, PNG, etc. The definition developed needs to differentiate between simple dip cleaning and conservation and the coin doctoring process. I also believe that the Industry Council for Tangible Assets (ICTA) needs to expand the role of the Anti-Counterfeiting Task Force (ACTF), led by Beth Deisher to include coin doctoring.

In conclusion, coin doctoring and those who support its existence should be treated with the same disdain that the numismatic community treats counterfeiting. Destruction of our hobby and for some a livelihood by outside sources is a challenging problem; but destruction by internal sources is inexcusable.

**Phil Clark**

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**Application for membership in the “Utah Numismatic Society”**

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Name(s) of Applicants: \_\_\_\_\_

Address: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Signature: \_\_\_\_\_

## ANNUAL DUES

☐ \$30 Family

☐ \$20 Adult

☐ \$5 Junior / Under 18

## Where & When we meet:

Second Tuesday of each month at 7:00 P.M.

Columbus Community Center / 2531 South 500 East, SLC, UT 84115

*By signing this application I  
acknowledge that I have never  
been convicted of a felony.*

The Utah Numismatic Society is now enjoying its 67th year serving collectors in Utah. We sponsor an annual coin show held in Sandy which you may have attended. Our monthly meetings are held on the second Tuesday in Salt Lake City. We have many knowledgeable as well as novice and beginning collectors in attendance every month.

Our monthly publication entitled “The Mint Master” contains interesting reading featuring articles such as the ‘Counterfeit Corner,’ ‘Book Reviews,’ ‘Young Numismatists,’ as well as many other numismatic news-worthy columns.

Our meetings include Bourse, Auctions, expert speakers as well as our annual “Youth Night” and “Summer Picnic.”

We invite you to attend one of our meetings held at the Columbus Community Center, 2350 S. 500 E., Salt Lake City.



## Quiz answers

1-A (1817 Large Cent)

2-B (1858)

3-B (Charlotte)

4-D (13 Times)

5-B (Liberty Standing Quarter)